

# Campbell County Board of Supervisors

Fiscal Year 2024-2025  
Local Revenues

December 12, 2023

DATE	ACTIVITY
Tuesday, January 2 <sup>nd</sup>	Budget Public Forum
Tuesday, January 9 <sup>th</sup>	Joint Meeting with School Board (6:30pm)
<i>Monday, January 22<sup>nd</sup></i>	<i>Staff Budget Review Meetings</i>
Tuesday, February 6 <sup>th</sup>	Regular Board Meeting: Receive CIP
Tuesday, February 20 <sup>th</sup>	Budget Books Delivered to Board
Tuesday, February 27 <sup>th</sup>	Budget Work Session
Thursday, February 29 <sup>th</sup>	Budget Work Session (tentative) –Permission to Advertise
Sunday, March 10 <sup>th</sup>	Full Budget Advertisement Runs
Sunday, March 17 <sup>th</sup>	Second Full Advertisement Runs
Tuesday, March 26 <sup>th</sup>	Budget Public Hearing
Tuesday, April 2 <sup>nd</sup>	Budget Adoption

# Recent Tax Reduction Actions

- Fiscal Year 2020
  - Reduced Personal Property Tax Rate by 5¢
  - Reduced BPOL Tax Rate by 5%
- Fiscal Year 2021
  - Reduced Machinery & Tools Tax by 5¢
  - Reduced Personal Property Tax Rate by 2¢
  - Authorized exemption for Logging Equipment
  - Increased eligibility for Elderly & Disabled Tax Relief
- Fiscal Year 2022
  - Reduced Personal Property Tax Rate by 2¢
- Fiscal Year 2023
  - Reduced Personal Property Tax Rate by 5¢
  - Reduced Personal Property Tax Assessment ratio from 100% to 80%
- Fiscal Year 2024
  - Reduced Personal Property Tax Rate by 20¢
  - Reduced Personal Property Tax Assessment ratio from 100% to 80%
  - Reduced Real Estate Tax Rate by 7¢
  - Reduced BPOL rates by 5%

# Impact of Revenue Actions

	BPOL	M&T	Pers. Prop.	Real Estate	Total
FY16 Actual	-	-	-	(374,006)	(374,006)
FY17 Actual	-	-	-	(381,840)	(381,840)
FY18 Actual	-	-	-	(386,142)	(386,142)
FY19 Actual	-	-	-	(391,512)	(391,512)
FY20 Actual	(110,847)	-	(130,197)	(413,734)	(654,778)
FY21 Actual	(120,832)	(99,683)	(188,898)	(416,205)	(825,617)
FY22 Actual	(129,322)	(102,252)	(263,089)	(428,108)	(922,772)
FY23 Actual	(133,209)	(93,003)	(378,607)	(447,743)	(1,052,562)
FY24 Budget	(118,750)	(103,870)	(1,065,713)	(4,446,161)	(5,734,494)
<b>Total</b>	<b>(\$612,960)</b>	<b>(\$398,808)</b>	<b>(\$2,026,504)</b>	<b>(\$7,685,450)</b>	<b>(\$10,723,722)</b>

Important to remember:

- The Meals Tax Referendum was approved in FY20 yielding \$1,479,268 in the first, partial year. It generated \$2,004,687 in FY21. In FY23, it generated \$2,341,536.
- The 2019 Reassessment (FY20 Budget) reflected growth in Real Estate values of 6% countywide.
- The 2023 Reassessment (FY24 Budget) reflected growth in Real Estate values of 33%

# Current Property Tax Rates

- \$0.45 per \$100 on the assessed Real Estate (including minerals), Public Service Utilities Real Estate, and Manufactured Homes;
- \$4.10 (\$2.05 Effective Rate) on all Personal Property and Public Service Personal Property with the exception of a levy of \$3.80 for Motor Homes and Campers and Other Non-Motorized Pull Behind Recreational Trailers;
- \$3.20 on vehicles that are for hire and receive an apportioned tax;
- \$3.20 for Machinery and Tools;
- 2% for Transient Occupancy Tax; and
- BPOL Tax as follows:
  - Contractors \$0.14 per \$100 of gross receipts;
  - Retail Sales \$0.18 per \$100 of gross receipts;
  - Personal Service & Repair \$0.32 per \$100 of gross receipts;
  - Professional Service \$0.45 per \$100 of gross receipts; and
  - Wholesale \$0.05 per \$100 of gross purchases

# How Do We Compare?

Locality	Real Estate	Pers. Prop.	Veh. For Hire	M&T	Trans. Occup.	Merch Cap.	B.P.O.L Contractor, Retail, Personal Service, Professional, Wholesale
Campbell	\$.45	\$4.10*	\$3.20	\$3.20	2%	n/a	\$.14, .18, .32, .45, .05
Amherst	\$.61	\$3.45	\$3.45	\$2.00	5%	\$3.95	\$.13, .20, .31, .50, .05
Appomattox	\$.63	\$3.00	\$3.00	\$3.35	2%	\$1.00	n/a
Bedford	\$.41	\$2.35	\$2.35	\$1.20	7%	n/a	n/a
Charlotte	\$.62	\$3.25	\$3.25	\$3.00	n/a	\$3.20	n/a
Halifax	\$.50	\$3.85	\$3.85	\$1.26	6.3%	n/a	n/a
Lynchburg	\$.89	\$3.80	\$3.80	\$3.00	6.5% + \$1/night	n/a	\$.16, .20, .36, .58, .28+\$20
Pittsylvania	\$.62	\$9.00	\$9.00	\$4.50	4%	\$2.75	n/a

\* Note: Campbell's effective rate is \$2.05 as only 50% of the value is taxed

# Revenue Projections

# General Fund Revenues

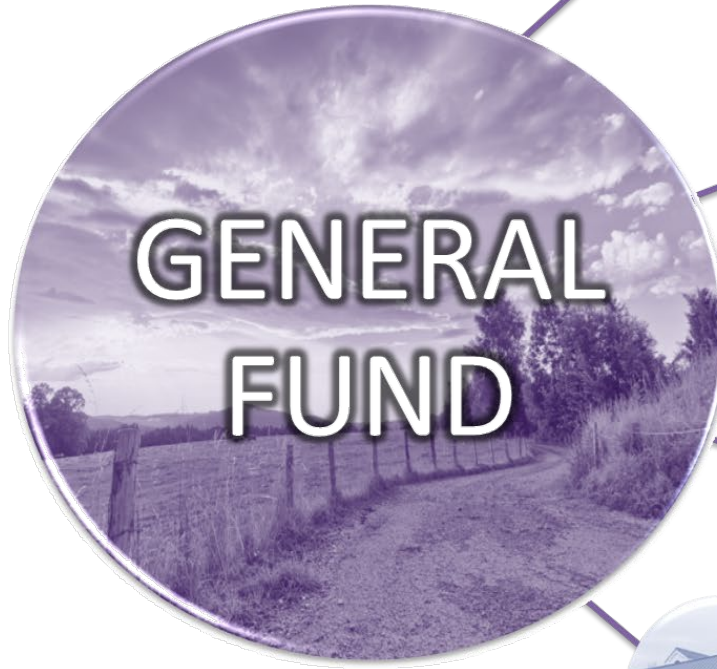
## Where They Come From

### Local Revenues

- Property Taxes
- Other Local Taxes
- Permits, Fees & Licenses
- Fines & Forfeitures
- Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

### State & Federal Revenues

- State Revenues
  - Non-Categorical
  - Shared Expense
  - Welfare/DSS
  - Other-Categorical
- Federal Revenues
  - Categorical (Public Safety)
  - Categorical (Social Services)



# General Property Taxes

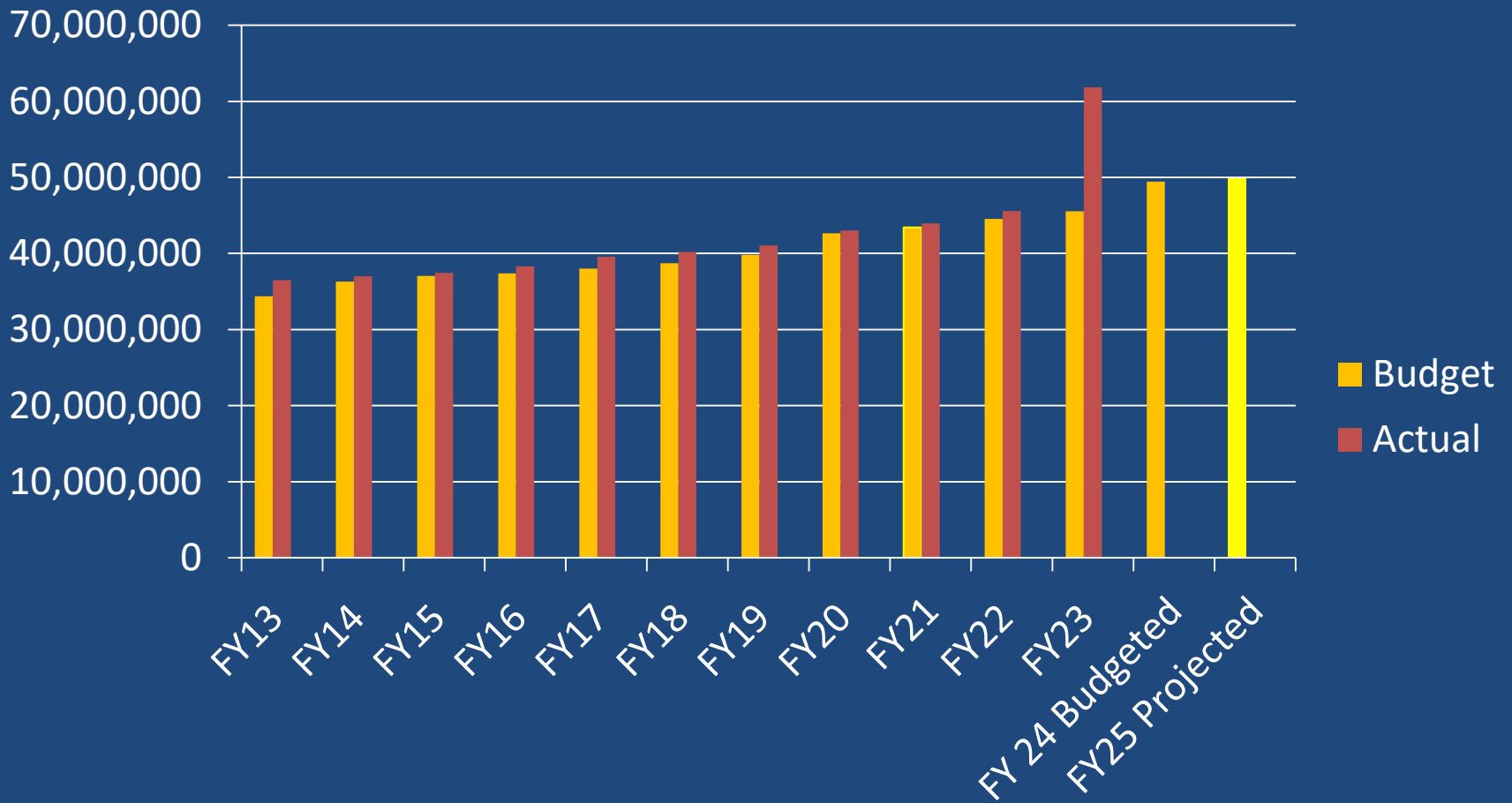
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery & Tools Tax
- Penalties on Delinquent Taxes
- Interest on Delinquent Taxes
- Debt Setoff/Administrative Fees

# General Property

<b>Fiscal Year 2023-2024 Adopted</b>	<b>Fiscal Year 2024-2025 Proposed</b>
<b>\$49,449,368</b>	<b>\$49,872,492</b>

**\$423,124 Increase**

# General Property Taxes



# Other Local Taxes

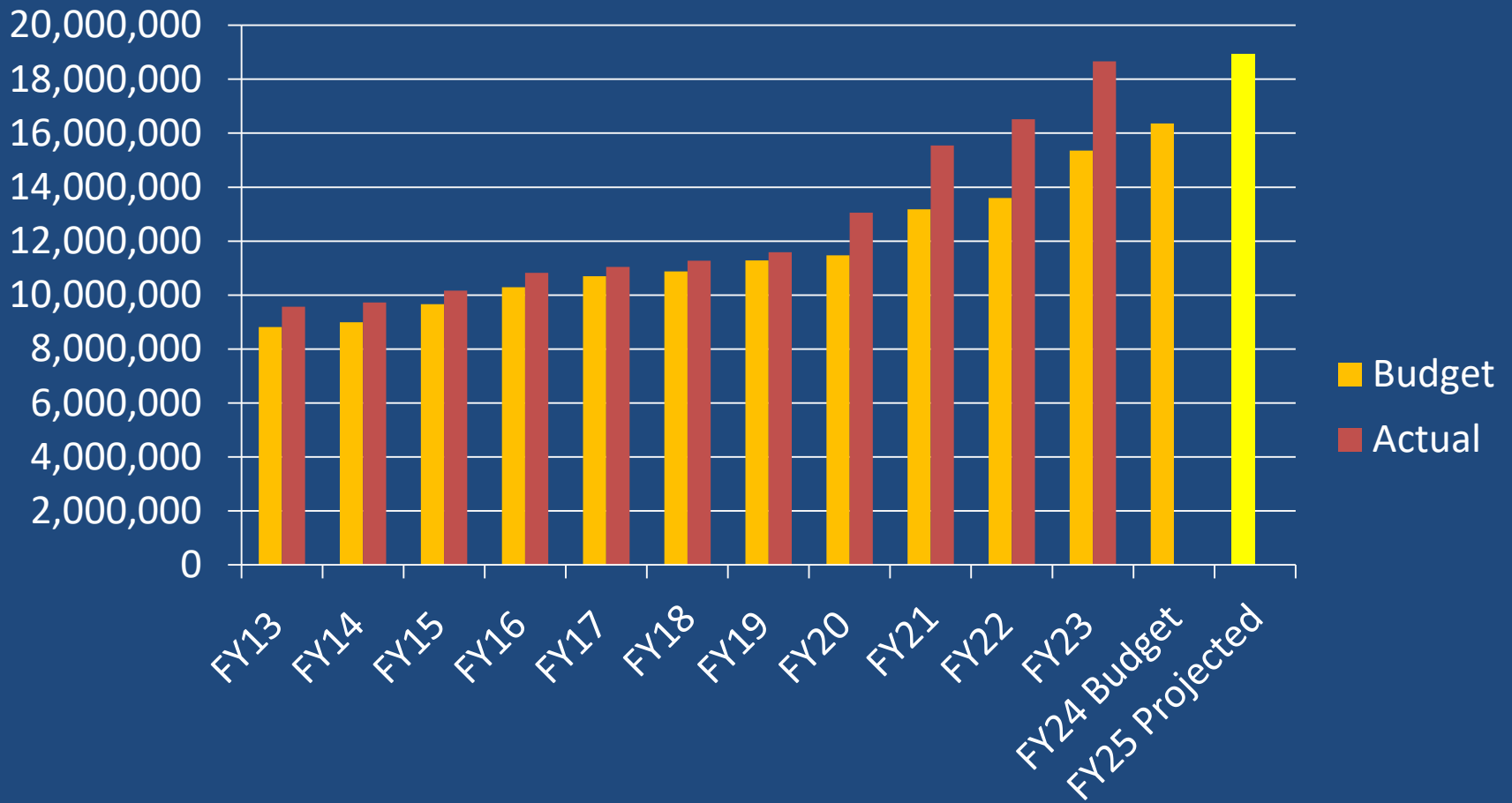
- Local Sales & Use Tax
- Transient Occupancy Tax
- Meals Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle License Fee

# Other Local Taxes

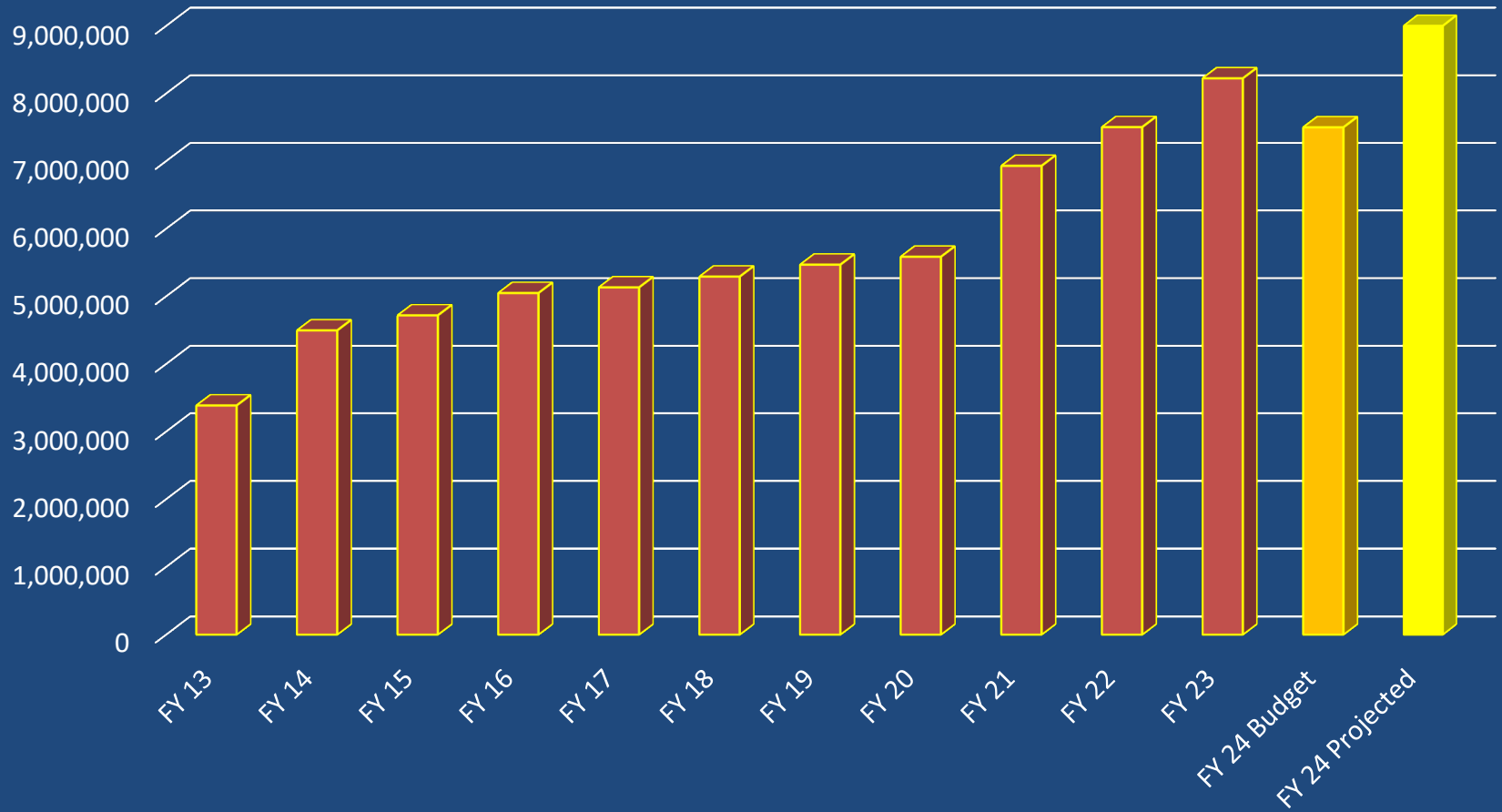
<b>Fiscal Year 2023-2024 Adopted</b>	<b>Fiscal Year 2024-2025 Proposed</b>
<b>\$16,356,685</b>	<b>\$18,916,635</b>

**\$ 2,559,950 Increase**

# Other Local Taxes



# Sales Tax History



# Charges for Services

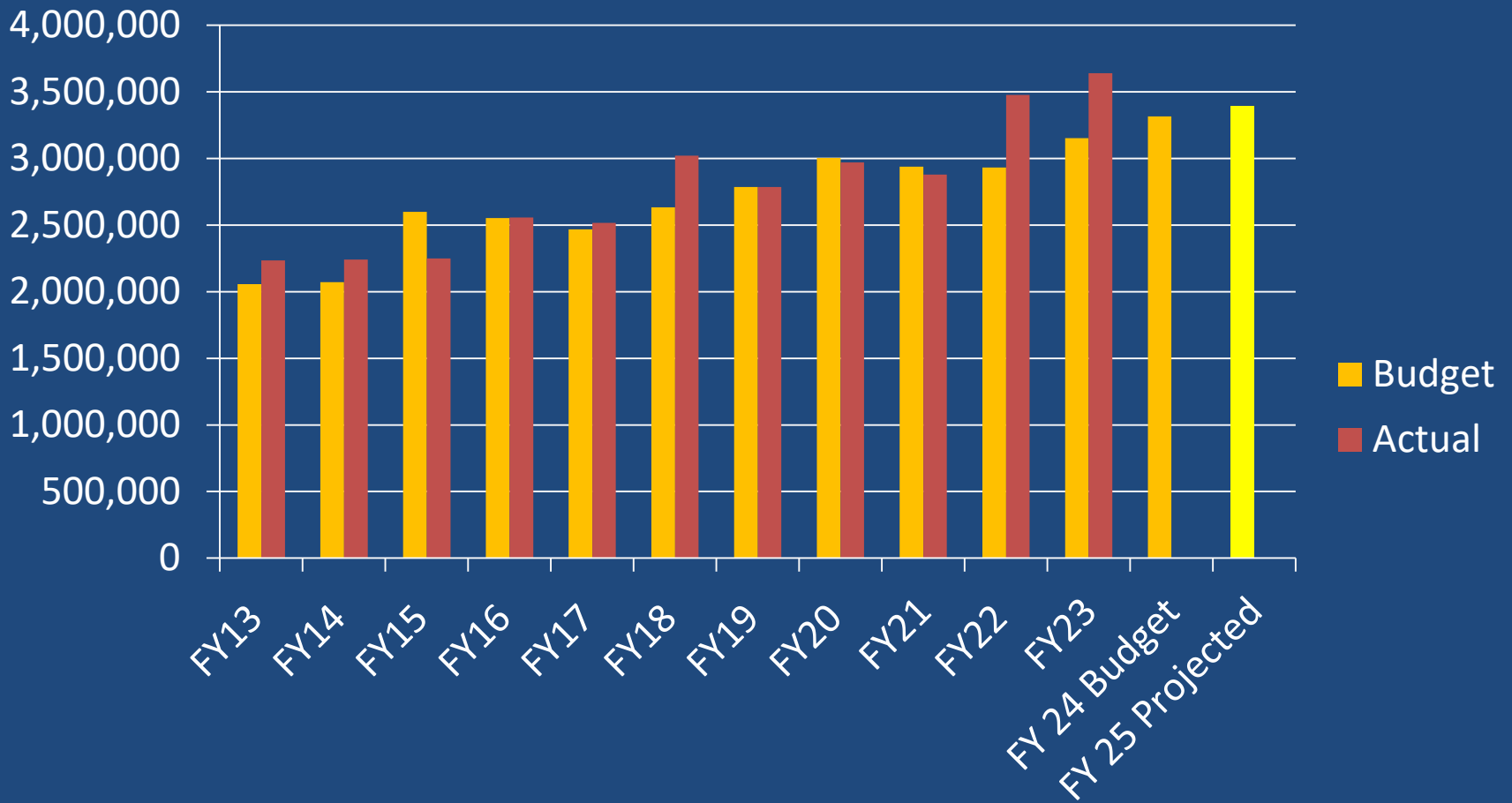
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips & Heritage Festival
- Library Receipts – Fines
- Library Receipts – Copier/fax
- Library Miscellaneous
- Library Receipts Lost/Damaged Books
- Sale of County Maps/GIS

# Charges for Services

<b>Fiscal Year 2023-2024 Adopted</b>	<b>Fiscal Year 2024-2025 Proposed</b>
<b>\$3,316,234</b>	<b>\$3,393,734</b>

**\$77,500 Increase**

# Charges for Services



# Fines & Forfeitures

- County Court Fines & Forfeitures
- Courthouse Maintenance Fee
- Courthouse Security Fee
- Jail Administration Fees
- Parking Fines
- E-Summons

# Revenue from Use of Money

- Interest on Investments
- Rental of General Property

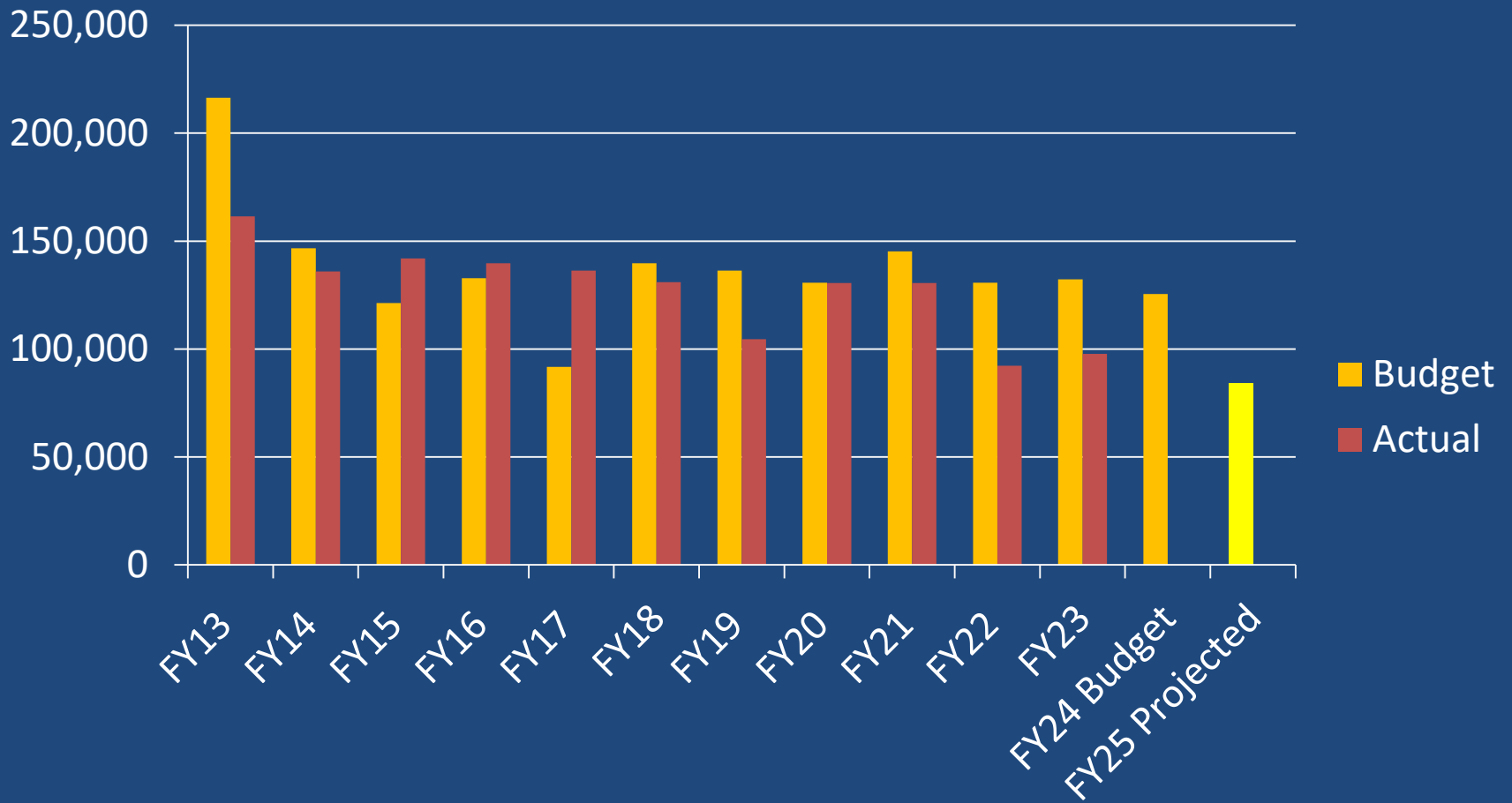
# Fines and Forfeitures

## Use of Money & Property

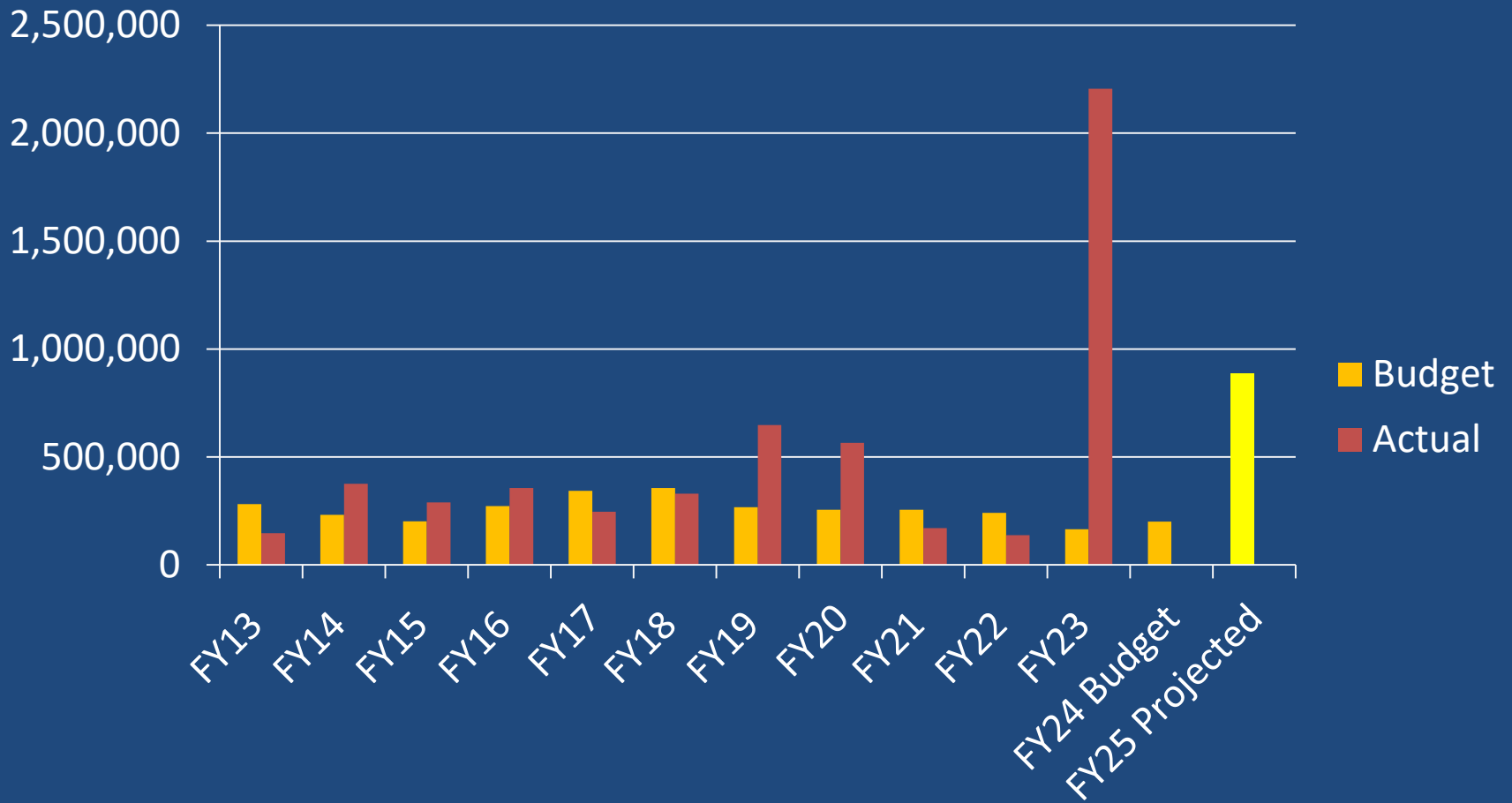
	Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
	\$125,450	\$84,000
	\$200,000	\$885,000
Total	\$325,450	\$969,000

\$ 643,550 Increase

# Fines & Forfeitures



# Revenue from Use of Money



# Miscellaneous Revenue

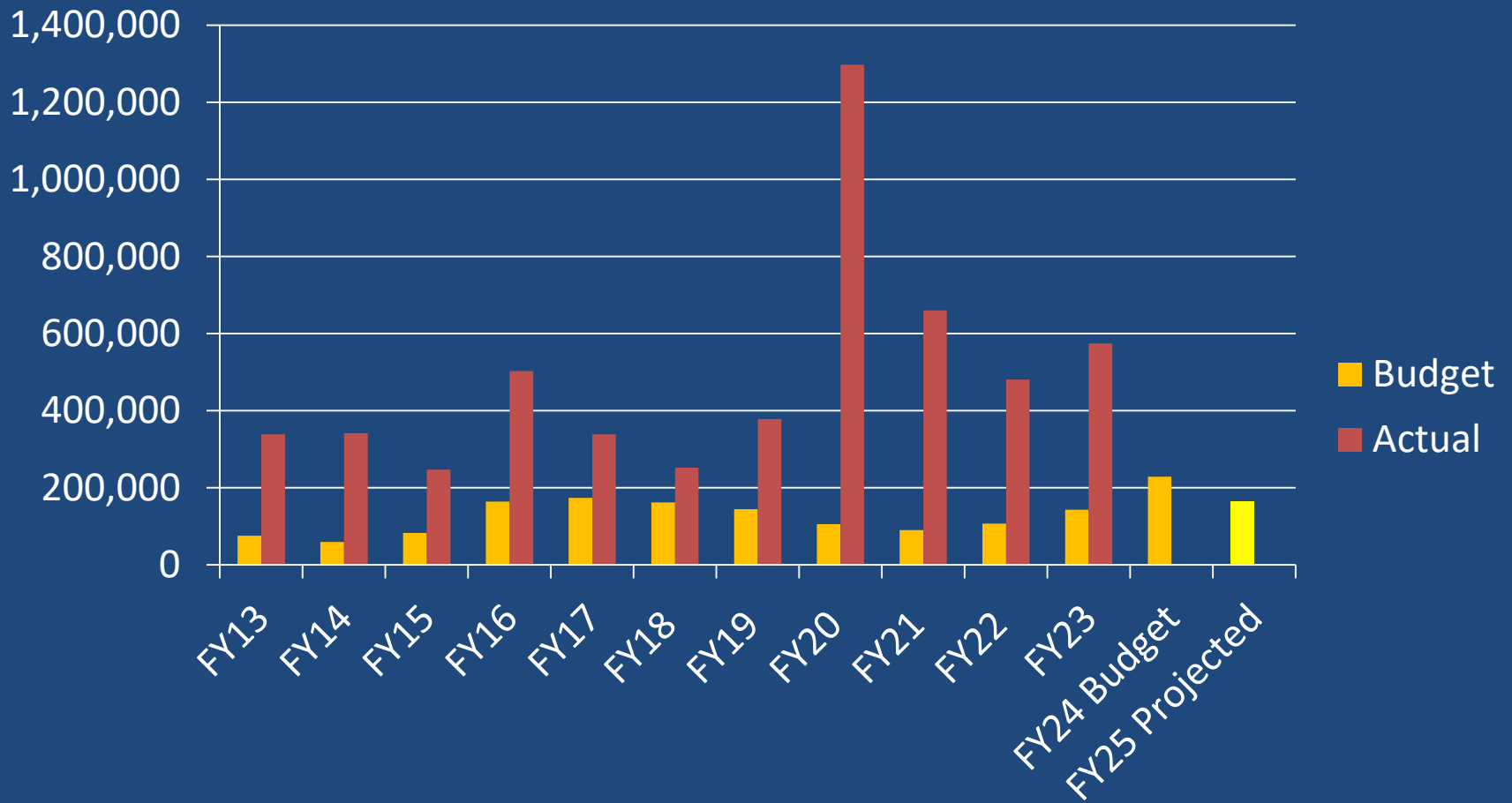
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Insurance Recoveries
- Unclaimed Proceeds from Land Sales
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

# Miscellaneous Revenue

<b>Fiscal Year 2023-2024 Adopted</b>	<b>Fiscal Year 2024-2025 Proposed</b>
<b>\$229,020</b>	<b>\$163,500</b>

**(\$ 65,520) Decrease**

# Miscellaneous Revenue



# Permits, Fees & Licenses

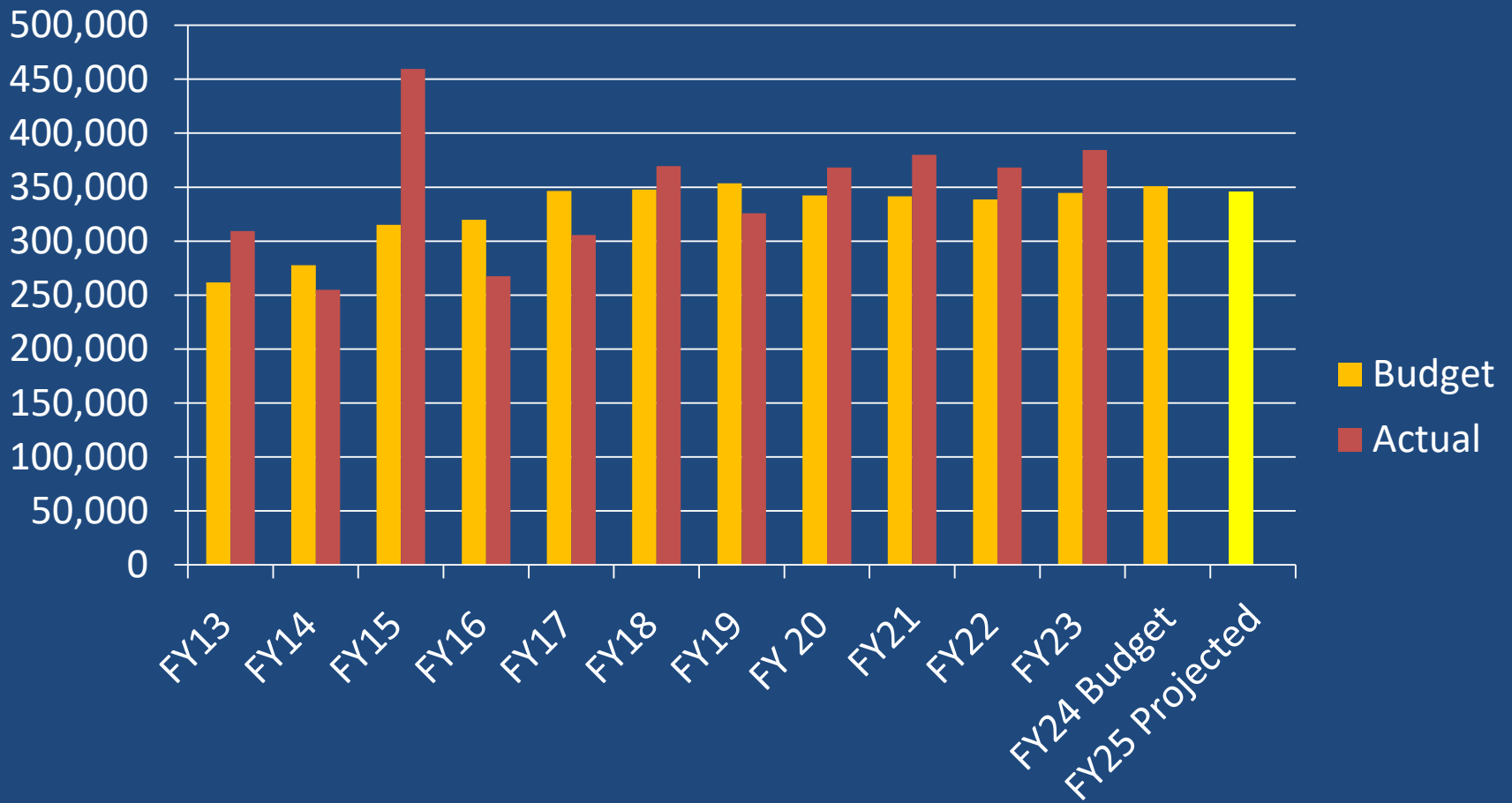
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks
- Plan Review Fee/Towers
- Plan Review Fee/PEC Applications

# Permits, Fees & Licenses

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
\$350,800	\$345,500

(\$5,300) Decrease

# Permits, Fees & Licenses



# Recovered Costs

- School Funded Resource Officer
- International Crimes Against Children (ICAC)  
Funded Officer

# Recovered Costs

<b>Fiscal Year 2023-2024 Adopted</b>	<b>Fiscal Year 2024-2025 Proposed</b>
<b>\$954,933</b>	<b>\$954,933</b>

\$- Increase

# LOCAL REVENUES

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
\$70,982,490	\$74,615,794

**\$3,633,304 Increase (5%)**

**Less (\$635,000 Meals Tax Increase)**

**Less (\$500,000 Inc. Transfer to CIP)**

**\$2,498,304 Increase**

## \$3,633,304 Increase (5%)

- \$1,500,000 Sales Tax
- \$685,000 Interest
- \$635,000 Meals Tax
- \$425,000 BPOL Tax
- \$161,584 Real Estate
- \$148,759 Personal Property
- \$77,961 All Other Local Revenues